

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: MAY 27 1993

WMC ISSUES MOBILIZATION COUNCIL INC
501 E WASHINGTON AVE P O BOX 352
MADISON, WI 53701

Employer Identification Number:
39-1743887
Contact Person:
MRS. D. ARMSTRONG-RICHARDSON
Contact Telephone Number:
(312) 886-1278

Internal Revenue Code
Section 501(c)(4)
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for

EO: TAD: 11/28/96 5/25/93

Letter 948 (DO/CG)

MAY 27 1993

Letter sent

WMC ISSUES MOBILIZATION COUNCIL INC

the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

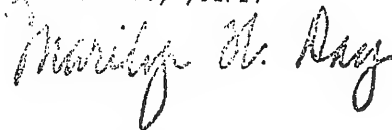
Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Marilyn W. Day
District Director

**Application for Recognition of Exemption
Under Section 501(a)
or for Determination Under Section 120**

OMB No. 1545-0057

If exempt status is
approved, this application
will be open for public
inspection

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 4 of the instructions.

Part I.—Identification of Applicant (Must be completed by all applicants; also complete appropriate Schedule.)

Check the appropriate box below to indicate the section under which you are applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), local associations of employees (Schedule B, page 7)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 8)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 8)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 9)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule A, page 11)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, page 12)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 11)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 13)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 14)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 15)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, page 16)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 17)
- n ☐ Section 501(c)(20)—Trust/organization for prepaid group legal services (Parts I, II, and Schedule M, page 21)
- o ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 6)
- p ☐ Section 120—Qualified group legal services plans (Parts I, II, and Schedule L, page 19)

**RECEIVED
WITH REMITTANCE**

MAR 22 1993

E.O. Determination Unit

1a Full name of organization (as shown in organizing document)

WMC Issues Mobilization Council, Inc.

2 Employer identification number (if none, see Specific Instructions)

39-1743887

1b c/o Name (if applicable)

1c Address (number and street)

501 East Washington Avenue, P.O. Box 352

1d City or town, county, state, and ZIP code

Madison, Wisconsin 53701

3 Name and telephone number (including area code) of person to be contacted during business hours if more information is needed

Joyce Behrend

(608) 258-3400

4 Month the annual accounting period ends

December

5 Date incorporated or formed

June 22, 1992

6 Activity codes (see back cover)

521 125 559

7 Did the organization apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☒ No
If "Yes," attach an explanation.

8 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No
If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.

9 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation—Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of your bylaws.
- b ☐ Trust—Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association—Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Include also a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

PLEASE
SIGN
HERE

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

James S. Harey
(Signature)

President
(Title or authority of signer)

3/12/93
(Date)

Part II.—Activities and Operational Information (Must be completed by all applicants)

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The purpose of this organization is to educate and inform the general public and the business community regarding public policy issues that affect the business climate in Wisconsin. Specifically, the organization is and/or will be involved in the following activities:

- A. Providing information to the general public concerning the impact of specific referendums involving tax or other business issues. The purpose is to inform the public about the impact of the referendum on the business climate (timeline: 5/92 - 11/92).
- B. Providing information to the Wisconsin business community about public policy initiatives that will affect the Wisconsin business climate. The purpose is to inform and encourage participation in the public policymaking process (timeline: 1/93 - 12/97).
- C. Providing information to the general public about tax and other public policy initiatives that will affect the business climate. Information is/will be disseminated through television, radio and print media. The purpose is to inform and encourage participation in the public policymaking process (timeline: 1/93 - 12/97).
- D. Conducting public opinion research on policy issues that affect the Wisconsin business climate. The purpose is to identify the level of public support for specific policy initiatives (timeline: 1/93 - 12/97).
- E. Conducting policy research on issues that affect the Wisconsin business climate. The purpose is to better understand the impact of specific policy initiatives on the Wisconsin business climate (timeline: 1/93 - 12/97).
- F. Providing economic education to the general public through television, radio and print advertising. The purpose is to improve general understanding of how the economy works (timeline: 1/93 - 12/97).

2 List the organization's present and future sources of financial support, beginning with the largest source first.

- A. Contributions from Wisconsin businesses
- B. Contributions from Wisconsin trade and professional organizations
- C. Contributions from individual Wisconsin citizens

Part II.—Activities and Operational Information (continued) (Must be completed by all applicants)**3 The membership of the organization's governing body is:**

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
<u>Officers</u> James S. Haney, President Susan B. Schneider, Vice President James Buchen, Secretary/Treasurer	-0- -0- -0-
<u>Directors</u> James S. Haney Susan B. Schneider James Buchen	-0- -0- -0-
The addresses of the officers and directors are set forth on page 2 of the attached Articles of Incorporation.	

4 If you are the outgrowth or continuation of any form of predecessor(s), state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

N/A

5 If you are now, or plan to be connected in any way with any other organization, describe the organization and explain the relationship (such as: financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

The officers of WMC Issues Mobilization Council are also officers of Wisconsin Manufacturers & Commerce, Inc. (federal ID # 39-1233219). Wisconsin Manufacturers & Commerce, Inc. is an organization of Wisconsin businesses recognized as exempt under Section 501(c) (6) of the Internal Revenue Code. WMC Issues Mobilization Council will also share facilities and employees with Wisconsin Manufacturers & Commerce, Inc.

6 If you have capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) whether any dividends have been paid or whether your creating instrument authorizes dividend payments on any class of capital stock.

N/A

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

N/A

8 Explain how your assets will be distributed on dissolution.

All assets remaining on dissolution will be distributed to any organization or organizations, including trusts, organized and operated exclusively for social welfare purposes similar to WMC Issues Mobilization Council, Inc. provided that no portion of the assets be distributed to an organization that is not a 501(c) (3) or 501(c) (4) as described in the Internal Revenue Code of 1986.

Part II.—Activities and Operational Information (continued) (Must be completed by all applicants)

- 9 Have you made or do you plan to make any distribution of your property or surplus funds to shareholders or members? ☐ Yes ☒ No
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.
- 10 Does, or will, any part of your receipts represent payments for services performed or to be performed? . . . ☐ Yes ☒ No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.
- 11 Have you made, or do you plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be made.
- 12 Do you have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions or annuities)? ☐ Yes ☒ No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.
- 13 Are you under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? . . . ☐ Yes ☒ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision as well as copies of applications or requests for the opinions or decisions.
- 14 Do you now lease or do you plan to lease any property? ☐ Yes ☒ No
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between your organization and the other party. Also, attach a copy of any rental or lease agreement.
- 15 Have you spent or do you plan to spend any money attempting to influence the selection, nomination, election or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
- 16 Do you publish pamphlets, brochures, newsletters, journals, or similar printed material? ☒ Yes ☐ No
If "Yes," attach a recent copy of each.

Part III.—Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A—Statement of Revenue and Expenses

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for 2 Years			(e) Total
	From 1/1/93 To 2/28/93	ACTUAL (b) 1992	BUDGET: 3/1/93 (c) 1991	BUDGET (d) 1994	
1 Gross dues and assessments of members					
2 Gross contributions, gifts, etc.	6,897	1,105,916	493,103	500,000	2,105,916
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see instructions)	57	3,462			3,519
7 Other revenue (attach schedule)					
8 Total revenue (add lines 1 through 7)	6,954	1,109,378	493,103	500,000	2,109,435
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes	3,227	1,107,826	498,382	500,000	2,109,435
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages					
15 Interest					
16 Occupancy					
17 Depreciation and depletion					
18 Other expenses (attach schedule)					
19 Total expenses	3,227	1,107,826	498,382	500,000	2,109,435
20 Excess of revenue over expenses (line 8 minus line 19)	3,727	1,552	(5,279)	-0-	-0-

B—Balance Sheet (at the end of the period shown)

Assets		Current Tax Year as of 2/28/93
1 Cash	1	11,379
2 Accounts receivable, net	2	
3 Inventories	3	
4 Bonds and notes receivable (attach schedule)	4	
5 Corporate stocks	5	
6 Mortgage loans (attach schedule)	6	
7 Other investments (attach schedule)	7	
8 Depreciable and depletable assets (attach schedule)	8	
9 Land	9	
10 Other assets (attach schedule)	10	
11 Total assets	11	11,379
Liabilities		
12 Accounts payable	12	6,100
13 Contributions, gifts, grants, etc., payable	13	
14 Mortgages and notes payable (attach schedule)	14	
15 Other liabilities (attach schedule)	15	
16 Total liabilities	16	6,100
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	5,279
18 Total liabilities and fund balances or net assets (add line 16 and line 17)	18	11,379

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation ☐

*Budget for 1995 is anticipated to equal the 1994 budget

Schedule B

Organizations described in section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing you (or any predecessor organization listed in item 4 of Part II) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation or on the basis that you engaged in political activity? ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Do you perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II (pages 2, 3, and 4), enter the page and item number here.)

- 3 If you are claiming exemption as a homeowners' association, is access to any property or facilities you own or maintain restricted in any way? ☐ Yes ☐ No

If "Yes," explain.

N/A

- 4 If you are claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

Attachment to Form 1024 for
WMC Issues Mobilization Council, Inc.
501 East Washington Avenue, P.O. Box 352
Madison, WI 53701
(EIN 39-1743887)

Part I, Question 9:

Attached are the organization's Articles of Incorporation
and Bylaws.



DATE: MARCH 17, 1993

CORP I.D. # W033960



TO ALL TO WHOM THESE PRESENTS SHALL COME:

The undersigned, as Secretary of State of the State of Wisconsin, hereby certifies that, on the date above written, Articles of Incorporation (or Association) of

WMC ISSUES MOBILIZATION COUNCIL, INC.

were filed in my office under the provisions of the Wisconsin Statutes, and in particular under

CHAPTER 181-THE WISCONSIN NONSTOCK CORPORATION LAW

THE STATE OF WISCONSIN does hereby grant unto said organization the powers and privileges conferred upon such organization by the Wisconsin Statutes for the pursuit of any purposes lawful under the chapter or section, of the Wisconsin Statutes, of its organization except as such purposes may be further limited in said Articles. IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal, at Madison, on 3/17/1993



Douglas La Follette

DOUGLAS La FOLLETTE
Secretary of State

ARTICLES OF INCORPORATION
OF
HMC ISSUES MOBILIZATION COUNCIL, INC.

The undersigned, a natural person of the age of eighteen (18) years or more, hereby executes and acknowledges the following Articles of Incorporation for the purpose of forming a nonstock corporation pursuant to the authority and provisions of Chapter 181 of the Wisconsin Statutes:

ARTICLE I

Name

The name of the corporation is HMC Issues Mobilization Council, Inc.

ARTICLE II

Purposes

The corporation is organized for the promotion of the social welfare of the citizens of Wisconsin, including:

- (a) to promote, develop, define and encourage distribution of information about Wisconsin's economic climate and the importance of job creation to the general public of Wisconsin;
- (b) to represent the interests of the corporation to affiliated organizations and other parties;
- (c) to enter any and all contracts necessary to advance the purposes of the corporation;
- (d) to foster, encourage and coordinate the development of public policies that will lead to greater economic opportunity and a higher quality of life for Wisconsin citizens;
- (e) to engage in other activities that facilitate public education and promote the betterment of the community as a whole.

(1)

WIS SEC-STATE
FILE I.D. #

W033960

WMC Issues Mobilization Council, Inc.
Articles of Incorporation

In furtherance of its purposes, the corporation shall possess all powers which a corporation organized under the Wisconsin nonstock Corporation Law, as the same from time to time may be amended, shall possess, and which are not inconsistent with the purposes for which this corporation is organized. Notwithstanding any other provisions of these Articles of Incorporation, the corporation shall not conduct, carry on or engage in any activities not permitted to be conducted, carried on or engaged in by an organization exempt from federal income tax under Section 501(c)(4) of the Internal Revenue Code of 1986 and its Regulations, as amended from time to time.

No part of the property, net earnings or net income of the corporation shall inure to the benefit of, or be distributable to, any private individual, or member, officer or director of the corporation; provided, however, that reasonable compensation may be paid for services rendered to or for the corporation, and the corporation is authorized and empowered to make payments and distributions to individuals in furtherance of the purposes set forth in Article II hereof.

ARTICLE III

Members

The corporation shall have no members.

ARTICLE IV

Directors

Section 1. The affairs of the corporation shall be managed by its Board of Directors, which shall consist of such number of persons as shall be fixed by the bylaws from time to time, but shall not be less than three (3). The terms of office, qualifications and method of election of the directors shall be as specified in the bylaws.

Section 2. The number of directors constituting the Board of Directors shall be determined by the corporation's bylaws. The initial Board of Directors shall be three (3). The names and addresses of the initial directors are:

1. James Haney
5537 Comanche Way
Madison, Wisconsin 53704
2. James Buchen
1106 Chapel Hill Road
Madison, Wisconsin 53711
3. Susan Schneider
4916 Highwood Circle
Middleton, Wisconsin 53562

HMC Issues Mobilization Council, Inc.
Articles of Incorporation

ARTICLE V

The name and address of the initial registered agent is James Haney, 5537 Comanche Way, Madison, Wisconsin 53704.

The mailing address and county of the principal office of the corporation is 501 East Washington Avenue, City of Madison, County of Dane and State of Wisconsin, 53703.

ARTICLE VI

Amendment

These Articles of Incorporation may be amended by the Directors of the corporation by the affirmative vote of two-thirds (2/3) of the directors in office.

ARTICLE VII

Incorporator

The name and address of the incorporator is Robert A. Schnur, 100 East Wisconsin Avenue, Milwaukee, Wisconsin 53202.

ARTICLE VIII

Dissolution

In the event that the corporation shall be liquidated and dissolved, all of its assets remaining after payment and discharge of its duties, obligations and liabilities shall be distributed, in such proportion as the Board of Directors shall determine, to any organization or organizations, including trusts, organized and operated exclusively for social welfare purposes of the type described in Article II herof, provided that no portion of the assets shall be distributed to any organization that is not described in Sections 501(c)(3) or 501 (c)(4) of the Internal Revenue Code of 1986, as amended from time to time, and further provided that if, at the time of dissolution, no organization exists that has a primary purpose such as those described in Article II, the remaining assets shall be distributed to such other organizations described in Sections 501(c)(3) or 501(c)(4) as may be selected by the Board of Directors. Any such assets not so disposed of shall be disposed of by the Circuit Court in which the principal office of the corporation is then located, exclusively for the purposes described in Sections 501(c)(3) or 501(c)(4) or to such organization or organizations as said Court shall determine are organized and operated exclusively for such purposes.

WMC Issues Mobilization Council, Inc.
Articles of Incorporation

Executed in duplicate this 16th day of March,
1993.

Robert A. Schnur
ROBERT A. SCHNUR
Incorporator

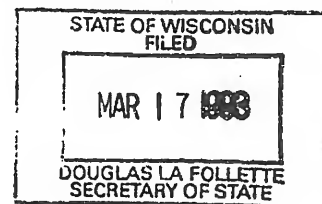
Subscribed and sworn to before me
this 16th day of March, 1993.

David J. Wisler
Notary Public, State of Wisconsin
My Commission: IS PERMANENT

This document is to be recorded in Dane County, Wisconsin.

This document was drafted by:

Robert A. Schnur
Michael, Best & Friedrich
100 East Wisconsin Avenue
Suite 3300
Milwaukee, Wisconsin 53202



WMC ISSUES MOBILIZATION COUNCIL, INC.

BYLAWS

ARTICLE I

NAME AND OFFICE

Section 1. Name.

The name of the corporation is WMC Issues Mobilization Council, Inc. (the "Corporation"), a Wisconsin nonstock corporation.

Section 2. Office.

The Corporation shall have and continuously maintain in the State of Wisconsin a principal office and a registered agent whose office shall be identical with such principal office, and may have other offices within or without the State of Wisconsin as the Board of Directors may determine.

ARTICLE II

PURPOSES AND POWERS

This Corporation is organized and shall be operated for the purposes set forth in the Articles of Incorporation of the Corporation.

ARTICLE III

BOARD OF DIRECTORS

Section 1. General Powers.

The property, business and affairs of the Corporation shall be controlled and managed by its Board of Directors (the "Board").

Section 2. Number and Composition.

The number of Directors of the Corporation shall be three (3) and they shall serve for the term provided in Section 3 of this Article. The Board of Directors shall be comprised of directors committed to improving the business climate of Wisconsin.

WMC Issues Mobilization Council, Inc.
Bylaws

Section 3. Term of Office.

The Directors will serve three (3) year terms, and may serve more than one (1) term. A Director may be appointed to another term by a majority of the Board of Directors.

WMC Issues Mobilization Council, Inc.
Bylaws

Section 4. Resignation and Removal.

Any Director may resign at any time by giving written notice to the Secretary/Treasurer of the Corporation. Such resignation shall take effect at the time specified therein and, unless otherwise specified, acceptance of such resignation shall not be necessary to make it effective. Any Director may be removed at any time by the affirmative vote of two-thirds (2/3) of the Directors then in office at an annual, regular or special meeting of the Board, provided that the Director has been given five (5) days written notice of the intention to propose removal, the item has been placed on the Agenda of the Notice of the meeting and the Director has been given the opportunity to appear and be heard in person at the meeting in which removal is considered.

Section 5. Vacancies.

If a vacancy occurs in the Board, for whatever cause, the number of Directors shall be reduced by such vacancy until a qualified replacement is elected. Any vacancy shall be filled by the Board at an annual, regular or special meeting of the Board. The Notice of the meeting shall state that election of a Director to fill a vacancy in a board position is an item of business at the meeting. Any vacancy on the Board of Directors shall be filled by the remaining Directors in such a manner so as to ensure that the composition of the Board of Directors is at all times consistent with the provisions of Article III, Section 2.

Section 6. Annual Meetings.

The annual meeting of the Board of Directors shall be held during the month of January in each year, at such time and place as shall be fixed and determined by the President of the Corporation. The purpose of the annual meeting shall be for the election of officers and for the transaction of such other business as may come before the meeting.

Section 7. Regular Meeting.

Regular meetings of the Board shall be held at such time and place as shall from time to time be designated by the Board, and in the absence of such designation, then at such time and place as may be designated by the President and set forth in the notice of such meeting.

Section 8. Special Meetings.

Special meetings of the Board may be called by or at the request of the President or a majority of Directors then in office and shall be held at such time and place as specified in the notice of the meeting.

WMC Issues Mobilization Council, Inc.
Bylaws

Section 9. Notice of Special Meetings.

Written notice of a special meeting of members stating the time and place and object thereof shall be mailed by the Secretary/Treasurer or by some other officers designated by the President, postage prepaid, at least ten (10) days before such meeting to each member at his/her address as appears on the records of the corporation.

Section 10. Quorum.

Unless otherwise provided in the Articles of Incorporation or these Bylaws, a majority of the Directors then in office shall constitute a quorum for the transaction of business at any meeting of the Board; provided, that if less than a majority of the Directors are present, those Directors present may adjourn the meeting from time to time without further notice.

Section 11. Manner of Acting.

The act of a majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board except where otherwise provided by law, the Articles of Incorporation or these Bylaws.

Section 12. Informal Action by Directors.

Any action required or permitted to be taken at a meeting of the Board may be taken without a meeting if a consent in writing, setting forth the action to be taken, shall be signed by each member of the Board of Directors and filed with the minutes of the Board, whether done before or after the action so taken.

ARTICLE IV

OFFICERS

Section 1. Officers.

The officers of the Corporation shall be a President, a Vice-President and a Secretary/Treasurer. The Board may appoint such other officers, including one or more additional Vice-Presidents, as it shall deem desirable. Only directors shall be eligible to serve as President or Vice-President. Other officers need not be directors.

Section 2. Election and Term of Office.

The officers of the Corporation shall be elected annually by the Board of Directors at the annual meeting. Each elected officer shall hold office from the date of election until the next annual meeting and until a successor is elected, unless said officers shall sooner resign or be removed.

WMC Issues Mobilization Council, Inc.
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Section 3. Resignation and Removal.

Any officer may resign at any time by giving written notice to the Secretary/Treasurer or President of the Corporation. Such resignation shall take effect at the time specified therein and, unless otherwise specified, acceptance of such resignation shall not be necessary to make it effective. Any officer or agent appointed by the Board may be removed at any time by a two-thirds (2/3) vote of the Directors then in office whenever in the Directors' judgment the best interests of the Corporation will be served thereby.

Section 4. Vacancies.

A vacancy in any office may be filled by the Board of Directors for the unexpired portion of the term.

Section 5. President.

The President shall:

- (a) Sign with the Secretary/Treasurer or other proper officer of the Corporation authorized by the Board any deeds, bonds, contracts or other instruments which the Board has authorized to be executed;
- (b) Preside at the meetings of the Board;
- (c) Perform all duties incident to the office and such other duties as may be assigned by the Board;
- (d) Have the necessary authority and responsibility for the administration of the affairs of the Corporation subject to these Bylaws and such resolutions as may be adopted by the Board of Directors; and
- (e) Advise and make recommendations to the Board relating to the operation of the Corporation.

Section 6. Vice-President(s).

If elected, a Vice-President shall assist the President and perform such duties as the President or the Board may from time to time assign. In the absence of the President and when authorized by the Board, a Vice-President shall exercise the authority hereinabove granted and assigned to the President.

WMC Issues Mobilization Council, Inc.
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Section 7. Secretary/Treasurer.

The Secretary/Treasurer shall:

- (a) Sign all documents of the Corporation as required by the office and from time to time as may be necessary;
- (b) Keep the minutes of all meetings of the Board in one or more books provided for that purpose;
- (c) See that all notices are duly given in accordance with the provisions of these Bylaws, or as required by law;
- (d) Be custodian of the corporate records;
- (e) Be responsible for the custody of the funds and securities of the Corporation;
- (f) Advise the Board respecting the Corporation's financial condition and the handling of its monies and investments; and
- (g) Perform such additional duties as may be assigned by the President or the Board.

ARTICLE V

COMMITTEES

The Board may appoint committees as deemed necessary.

ARTICLE VI

FISCAL MATTERS

Section 1. Fiscal Year.

The fiscal year of the Corporation shall begin on January 1 and end on December 31.

Section 2. Contracts.

The Board may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

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Section 3. Loans.

No loans shall be contracted on behalf of the Corporation and no evidence of indebtedness shall be issued by its name unless authorized by a resolution of the Board, which authority may be general or confined to specific instances. No loan may be granted to any Director or officer of the Corporation.

Section 4. Checks and Drafts.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board.

Section 5. Deposits.

All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board may select.

Section 6. Books, Records and Accounts.

The Corporation shall keep or cause to be kept correct and complete books and records of account and shall also keep minutes of the proceedings of the Board. In addition, the Corporation shall annually cause a review of its accounts to be made and shall cause to be filed with necessary reports, tax returns or other documents as may be required by law.

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ARTICLE VII

INDEMNIFICATION

Section 1. Mandatory Indemnification.

The Corporation shall, to the fullest extent permitted or required by Sections 181.041 to 181.051, inclusive, of the Wisconsin nonstock Corporation Law ("Statute"), including any amendments thereto (but in the case of any such amendment, only to the extent such amendment permits or requires the Corporation to provide broader indemnification rights than prior to such amendments), indemnify its Directors and Officers against any and all Liabilities, and advance any and all reasonable Expenses, incurred thereby in any Proceeding to which any Director or Officer is a Party because such Director or Officer is a Director or Officer of the Corporation. The Corporation may indemnify its employees and authorized agents, acting within the scope of their duties as such, to the same extent as Directors or Officers hereunder. The rights to indemnification granted herein shall not be deemed exclusive of any other rights to indemnification against Liabilities or the advancement of Expenses which such Director or Officer may be entitled under any written agreement, board resolution, the Statute or otherwise. All capitalized terms used in this Article VII and not otherwise defined hereunder shall have the meaning set forth in Section 181.041 of the Statute.

Section 2. Permissive Supplementary Benefits.

The Corporation may, but shall not be required to, supplement the foregoing right to indemnification against Liabilities and advancement of Expenses under Section 1 of this Article by (a) the purchase of insurance on behalf of any one or more of such Directors or Officers whether or not the Corporation would be obligated to indemnify or advance Expenses to such Director or Officer under Section 1 of this Article, and (b) entering into individual or group indemnification agreements with any one or more of such Directors or Officers.

ARTICLE VIII

CONFLICT OF INTEREST

Any Director, officer or key employee who has an interest in a contract or other transaction presented to the Board or a committee thereof for authorization, approval or ratification shall make a prompt and full disclosure of his interest to the Board or committee prior to its acting on such contract or transaction. Such disclosure shall include any relevant and material facts known to such person about the contract or transaction which might reasonably be construed to be adverse to the Corporation's interest.

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The body to which such disclosure is made shall thereupon determine, by a majority vote, whether the disclosure shows that a conflict of interest exists or can reasonably be construed to exist. If a conflict is deemed to exist, such person shall not vote on, nor use his personal influence on, nor participate (other than to present factual information or to respond to questions) in, the discussions or deliberations with respect to such contract or transaction.

For the purpose of this Article, a person shall be deemed to have an interest in a contract or other transaction if he is the party (or one of the parties) contracting or dealing with the Corporation, or is a Director, or officer of, or has a significant financial or influential interest in, the entity contracting or dealing with the Corporation.

ARTICLE IX

CONFIDENTIALITY

Directors, officers and agents of the Corporation shall at all times maintain confidentiality with respect to any and all proprietary information of the Corporation and shall only use such information to the benefit of the Corporation. Directors shall inform committee members of such restrictions.

ARTICLE X

SEAL

The Corporation shall have no seal.

ARTICLE XI

WAIVER OF NOTICE

Whenever any notice is required to be given under the provisions of these Bylaws or the Articles of Incorporation or the Wisconsin nonstock Corporation Law, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE XII

AMENDMENTS

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted by the Board at any regular or special meeting thereof by the affirmative vote of two-thirds (2/3) of the Directors then in office.

WMC Issues Mobilization Council, Inc.
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ARTICLE XIII

DISSOLUTION

Upon dissolution or other termination of the Corporation, any assets remaining after all debts of the Corporation have been paid and after all assets that were received subject to such a condition have been returned, transferred or conveyed, shall be distributed in accordance with the applicable provisions of the Articles of Incorporation of this Corporation.

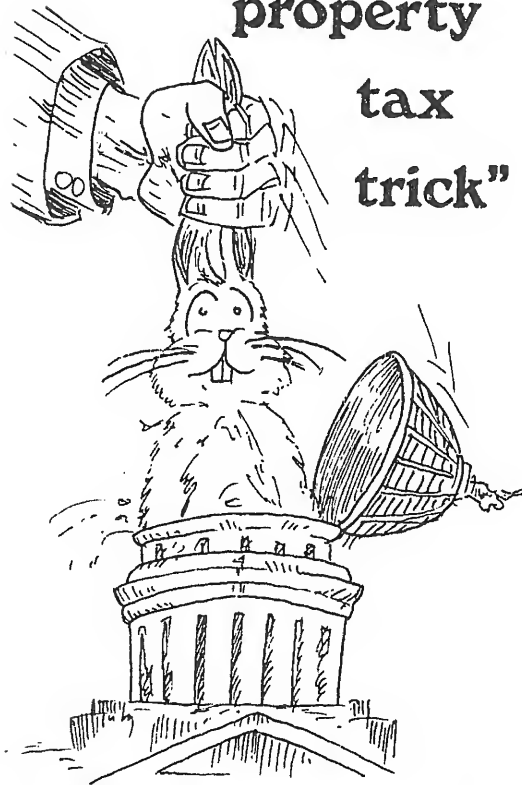
Attachment to Form 1024 for
WMC Issues Mobilization Council, Inc.
501 East Washington Avenue, P.O. Box 352
Madison, WI 53701
(EIN 39-1743887)

Part II, Question 16:

Attached are representative copies of the printed material published by the organization. The materials were published using the d/b/a name "Citizens Against Tax Shifting," which was used by the organization for this campaign to emphasize the issue to which the materials relate.

"And now . . .

**Another
property
tax
trick"**



VOTE NO
on the property tax referendum
November 3rd.

**We all know there's no
magic to property tax relief.**

On November 3rd, the politicians
want voters to adopt a
referendum that would amend
the State Constitution. They say
it will magically allow them to
lower your property taxes. What
they aren't telling you is that it
would also give them new power
to raise your property taxes.
And it does nothing to control
government spending!

**Referendum gimmicks
just don't work . . .**

**Common sense says we
need to control
government spending.**



**The politicians want us to vote
for another referendum.**

In April they convinced us to vote for a legislative pay raise by wording the referendum to sound like we were voting against a pay raise.

Now they're promising property tax relief — but what they're really trying to do is convince us to give up our constitutional right to share equally in property tax relief.

Don't be fooled again.

VOTE NO
on the property tax referendum
November 3rd.



**"And if elected, I promise to give every
homeowner in Wisconsin property tax relief."**

Every politician in Wisconsin promises to give homeowners property tax relief, but their solutions always seem to require higher sales taxes or higher income taxes, or some kind of voter referendum gimmick.

Let's send the politicians in Madison a message

- ✓ No more empty promises
- ✓ No more tax increases
- ✓ No more referendum gimmicks

VOTE NO
on the property tax referendum
November 3rd.

**We all know there's no
magic to property tax relief.**

On November 3rd, the politicians
want voters to adopt a
referendum that would amend
the State Constitution. They say
it will magically allow them to
lower your property taxes. What
they aren't telling you is that it
would also give them new power
to raise your property taxes.
And it does nothing to control
government spending!

**Referendum gimmicks
just don't work . . .**

**Common sense says we
need to control
government spending.**

Citizens Against Tax Shifting

70 Percent NO Vote: A Message for Real Reform

Rejection of the 'residential property tax reduction' referendum on November 3rd sends a clear message to the legislature that voters are fed up with tax-shifting gimmicks, according to Jim Haney, President of Wisconsin Manufacturers & Commerce, and a leader of the VOTE NO campaign.

"Taxpayers want the legislature to step up to the substantive property tax relief issues -- controlling spending, reforming mediation-arbitration, and addressing unfunded mandates," said Haney.

Haney says politicians don't give voters enough credit when it comes to the issue of property taxes.

He noted that voters in other states also rejected proposals which promised lower property taxes through tax-shifting schemes.

Voters in South Dakota, Michigan, California, and Oregon joined Wisconsinites in saying no to referendum gimmicks that fail to address the spending side of the property tax problem.

"People know that the only way to control property taxes is to control spending. There's no magic wand with which the legislature can wave our property taxes away," said Haney,

"and people don't want to encourage continued increases in government spending with quick-fix gimmicks."

Haney said recent polls show that voters want the 1993 legislative agenda to focus on three fundamental issues affecting property taxes:

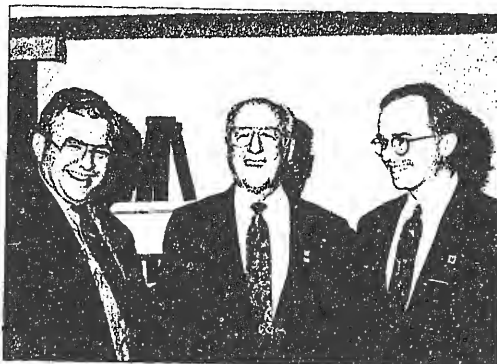
Spending controls/levy limits -- limit spending by local governments and school districts, and limit increases in property taxes to no more than the rate of inflation or the growth in the personal income of Wisconsin residents. This is the best measure of ability to pay. These spending limits should only be exceeded if

voters approve spending increases by referendum.

Mediation-arbitration reform -- allow state and municipal employee contract negotiations to be arbitrated only if the employer's final offer is less than the increase in the consumer price index.

Modify factors considered by arbitrators to include economic conditions in the community and comparisons to similar jobs in comparable communities.

Local mandate reform -- prohibit the creation of new, unfunded state mandates on



Leading the VOTE NO Campaign:
Jim Haney, Don Kristopeit and James Buchen

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Bi-partisan Leadership

Since amendment proponents attempted to force the referendum debate in a typical Democrat versus Republican manner, it was important that the coalition demonstrate the broad base and bipartisan support of its opposition forces.

Enter two former Wisconsin Governors. With Patrick J. Luczy and Lee S. Dreyfus serving as Honorary Co-chairmen of Citizens Against Tax Shifting, voters recognized that this was not a typical campaign committee. Luczy served as Democratic Governor from 1971-77 and Dreyfus served as Republican Governor from 1979-83. The former governors wrote letters to the newspaper editors,



Honorary Co-chairmen of Citizens Against Tax Shifting, Patrick Luczy and Lee Dreyfus with Governor Tommy Thompson

participated in several press conferences around the state, and appeared on television talk shows throughout the campaign. They were joined by former Governor Warren P. Knowles who spoke out forcefully against the amendment.

"These distinguished gentlemen raised the visibility and credibility of this important non-partisan effort," said Don Kriepke, President of the Federation of Wisconsin Taxpayer Groups and Treasurer of the coalition.

"Governors Luczy and Dreyfus played a critical role in educating the voters about the history of property tax relief and the potential consequences of amending the State Constitution."

In addition to the former governors, the coalition recruited Lieutenant Governor Scott McCollum and State Treasurer Cathy Zeiske

as Co-choirs. Rounding out the list of officers was State Senator Marvin Rashell (D-Chippewa Falls), serving as coalition Secretary, and Kriepke.

Together, with their diverse perspectives and backgrounds, the six officers created a coalition that the public could not ignore. Citizens Against Tax Shifting is grateful to each of them for contributing so much of their time and talent to the campaign.

Grass-Roots Network

Any statewide campaign requires a strong grass-roots organization. Citizens Against Tax Shifting was fortunate to have chambers of commerce, business and trade associations, and local taxpayer organizations across the state serve as the foundation of our grassroots activity.

Typically, setting up outlets across the state requires significant planning and staff time. So when chamber executives demonstrated an early interest in becoming involved in the referendum campaign, the coalition decided the chambers would be the best resource for local organizing. With established networks in each of their communities, and good relations with local media, chambers were well-equipped to coordinate area grassroots efforts.

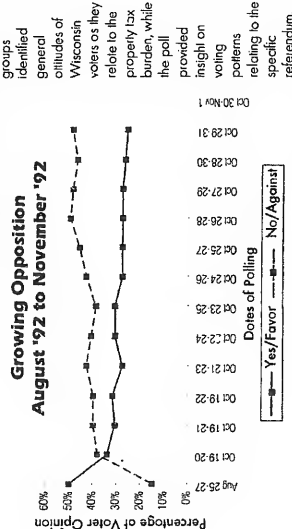
Business and trade associations were also invaluable in getting the word out to their members. For four months preceding the election, the referendum became the topic of their speeches, meetings, and newsletter articles. Most importantly, each group used their clout as representatives of large constituencies to strike another blow to the referendum's credibility and bring the issue to the public's attention. Together, they demonstrated how diverse and far-reaching opposition to the referendum had become.

Citizen taxpayer organizations across the state also joined the grassroots effort with door-to-door campaigning and letter-to-the-editor.

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Public Opinion Research

In order to ensure that the money raised by the coalition was spent effectively, Citizens Against Tax Shifting conducted thorough public opinion research. The coalition began research in August, 1992, with a series of focus groups and a statewide public opinion poll. The focus



Only 25 percent of those surveyed in August said they were familiar with the issue. In addition, after hearing the ballot question, 50 percent said they would likely vote YES, while only 13 percent said they would most likely vote NO. The poll results were clear - if voters knew little or nothing about the referendum before reading the ballot language on November 3, the measure would likely pass.

Citizens Against Tax Shifting faced an uphill battle, but the comprehensive polling information helped the coalition develop a plan to turn things around. Information obtained from the research served as the foundation for outlining strategy, developing campaign themes, and focusing paid media. Most importantly, the poll helped us develop campaign themes that were used in all campaign literature, speeches and press releases.

In the three months that followed, our information campaign whittled the 50 percent YES vote down to a mere 30 percent. Even more surprising, we turned our 13 percent NO vote into a strong 70 percent. See line graph.

continued from page 1

Real Reform

local governments and school districts, and allow for voter of existing mandates where appropriate.

Honey commended the members of Citizens Against Tax Shifting for their effort in the campaign to defeat the Uniform Clause referendum.

"The unprecedented, broad-based support of organizations and individuals throughout Wisconsin contributed to a resounding defeat of the referendum on November 3rd," said Honey. "Now it's time for us to work toward lasting solutions to the property tax problem in Wisconsin."

Citizens Against Tax Shifting is a broad, non-partisan coalition of taxpayer organizations, homeowners, local government officials, and community and business groups who joined forces in June 1992 for the purpose of defeating the property tax referendum.

Final Vote Totals	
Yes	675,876 (30.54%)
No	1,536,975 (69.46%)
Total	2,212,851

continued from page 2

Coalition Network

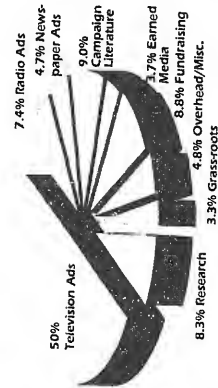
Members like Sue Fisher of the Wauwatosa Taxpayers Council added a unique perspective to the campaign, demonstrating that the referendum was not merely a business issue.

The chambers, taxpayer organizations and various associations were involved in every aspect of the campaign from fundraising to organizing public forums and placing advertisements in local newspapers. Their individual successes translated into success for the coalition.

Video Fundraising

In order to raise money to fund the coalition, *Citizens Against Tax Shifting* had to increase people's awareness of the referendum and its potential consequences. With typically low interest in referendum campaigns, fundraising efforts required a new twist.

Breakdown of Campaign Expenditures



An unlikely fundraising tool — video — proved the way.

Outlining how the constitutional amendment could affect Wisconsin's economy, the fundraising video communicated our message more clearly and urgently than a verbal or written plea. The format also added credibility to the campaign, specifically outlining how contributions would be put to use.

The quick-paced video proved to be a convenient and cost-effective way to raise funds for the campaign. The coalition was able to educate hundreds of potential donors at one time by showing the video to large groups. And most important, it replicated a personal visit but didn't consume valuable staff time and resources.

Video fundraising began in early June and by late October, *Citizens Against Tax Shifting* raised more than one-million dollars. While one third of the contributors were large companies, another third were businesses with less than 50 employees. The final third were individual contributors.

See pie chart for a financial breakdown of campaign activities.

Advertising: Cutting Through the Clutter

Placement of the property tax referendum on the November 3 ballot was no accident. Amendment proponents knew that media attention would focus on the Presidential, U.S. Senate, congressional, and state legislative races. They hoped this flurry of political activity would result in an information overload, making voters less likely to notice our VOTE NO pleas regarding the seemingly harmless referendum.

As expected, Wisconsin voters were subject to an onslaught of political advertising messages, beginning with the U.S. Senate primary and building up to the general election campaign in which Wisconsin became a primary target for the Presidential race. To capture voter attention amid airwaves filled with traditional political advertising appeals, *Citizens Against Tax Shifting* recognized the need to do something completely different. The coalition decided that humor would catch and hold voters' attention.

Three tongue-in-cheek advertisements delivered one simple message — don't be fooled by a misleading referendum. The ads succeeded in cutting through the growing clutter of other political ads as the election neared, reaching the voters with our message. Having been alerted to the deception of the referendum, voters then turned to the newspaper for detailed information. Armed with more background on the issue, voters overwhelmingly rejected the referendum.

Newspapers Urge NO Vote

Organizing an information clearinghouse for the capitol press corps and the out-state newspapers was one of the coalition's early goals. For nearly four months, *Citizens Against Tax Shifting* fielded questions from the media, arranged news conferences, and issued regular press releases to ensure that the referendum received thorough media coverage. When newspapers across the state covered a local angle, the

"The so called fair tax amendment evades the real problem: Taxpayers simply will not get any break until government stops spending so much money."

Waukesha County Freeman
October 26, 1992

"Don't be confused"
Stevens Point Journal
September 23, 1992

**"Just Trust Us'
is one big pitfall"**
The Oshkosh Northwestern
February 22, 1992

"Just say 'No!'"
Beloit Daily News
October 21, 1992

"No to 'free lunch' proposal"
The Wisconsin State Journal
October 18, 1992

"As clear as mud"
Appleton Post-Crescent
September 27, 1992

"Grossly misleading"
Green Bay Press-Gazette
October 6, 1992

Our extensive television advertising effort was important in deflecting the referendum, but newspapers also played a critical role, according to a late-October poll conducted by the coalition. Unlike their counterparts across the country, Wisconsin voters rely quite heavily on newspapers as a source of campaign information — a full 58 percent of respondents said they used newspapers to learn more about the referendum.

Fortunately, editorial opposition to the amendment was overwhelming. Twentythree daily and fifty-five weekly newspapers urged voters to reject the proposal, while only six daily and two weekly newspapers advocated its passage. Many newspapers discouraged by the referendum's lack of spending controls, printed more than one editorial summarizing their position. The *Waukesha Sentinel* printed seven editorials including an unprecedented "front page editorial" on October 19.

Speakers Bureau Reaches Thousands

In addition to numerous radio and television talk shows, the Citizens Against Tax Shifting Speakers Bureau honored over 100 requests for debates, keynote speeches, and round table discussions before rotaries, optimists clubs, chambers of commerce, economic development, agricultural, and local government organizations statewide.

"Thanks to the caliber of speakers and the tireless efforts of our members, we were able to reach thousands of opinion leaders throughout Wisconsin," said Betty Pearson, President of the West Bend Chamber of Commerce. "In turn, these people reached out to their friends and neighbors by distributing literature, writing letters to the editor, and talking about the issue wherever they went."

The Speakers Bureau included a host of state legislators and association leaders in addition to lieutenant Governor Scott McCallum, State Treasurer Cathy Zeiske, and State Senator Marvin Roshell, who also served as officers of the coalition.

Citizens Against Tax Shifting thanks the following people for their generous contribution to the Speakers Bureau:

The Honorable Jonathan Barry
Mt. Horeb

The Honorable Michael Blaska
Sun Prairie

Representative Ben Brancel
Endeavor

Robert Brunner
Public Expenditure Survey, Madison

James Buchen
WMC, Madison

Representative Marc Duff
New Berlin

Senator Margaret Farrow
Elm Grove

Lee Fanshaw
Wisconsin Builders Association, Madison

Nick George
WMC, Madison

Representative Mark Green
Green Bay

Jim Haney
WMC, Madison

Representative Scott Jensen
Mukwonago

Doug Johnson
Wisconsin Merchants Federation, Madison

Representative Judy Klusman
Oshkosh

Lieutenant Governor Scott McCallum
Fond du Lac

John Metcalf
WMC, Madison

Representative Mary Ponzer
West Bend

Fred Prossas
Wisconsin Realtors, La Crosse

Representative David Prosser
Appleton

The Honorable Michael Riley
Cedarburg

Senator Marvin Roshell
Chippewa Falls

Brian Schimming
Republican Caucus Director, Madison

Chris Tackett
Wisconsin Merchants Federation, Madison

Michael Theo
Wisconsin Realtors Association, Madison

Senator Timothy Weedon
Beloit

Toisha Weber
Wisconsin Merchants Federation, Madison

Representative Robert Welch
Redgronite

State Treasurer Cathy Zeiske
Peshigo

Where Do We Go From Here?

The broad coalition that came together under the banner of Citizens Against Tax Shifting to defeat the Uniformity Clause referendum was unprecedented in its size and diversity. The campaign succeeded

because such diverse groups as the Wisconsin Realtors Association, the State Medical Society and the Wisconsin State Bar played an active role in speaking out against the amendment. What united these diverse groups was common opposition to law-shifting gimmicks as a response to the property tax problem in Wisconsin.

*See attached insert card
for information on joining the
continued coalition for reform.*

With the referendum behind us, the question is, "Where do we go from here?"

The members of Citizens Against Tax Shifting generally agree that increasing state taxes — sales or income — in the hope of lowering property taxes is a failed policy. At the same time, the members also agree that the best way to control property taxes is to limit the rate of growth in local government and school district spending.

Not surprisingly, the public also agrees. A recent statewide public opinion survey shows that 85 percent of Wisconsin residents agree that limiting local school district spending is a good way to control the local tax burden. In addition, 73 percent agree that the only way Wisconsin residents will have property tax relief is if the State legislature addresses the spending issue.

In the past, the legislature focused on grand tax-shifting schemes in hope of actually lowering property taxes. However, this approach is surprisingly out of step with public opinion. Again, a recent survey showed that

85 percent of respondents agreed with the statement that "even if income or sales taxes were increased to help pay for education, I don't believe that we would see our property taxes go down."

In fact, when asked to define property tax relief, 77 percent defined it as either "no increase in taxes" or "increasing them at a slower rate." Only 20 percent said property taxes need to go down in order to get relief. This polling data is backed up by the overwhelming rejection of the Uniformity Clause referendum.

Stepping Up to Substantive Reform

The success of the Citizens Against Tax Shifting coalition in defeating the referendum creates a unique opportunity to shift the policy debate on property tax relief to controlling local government and school district spending. The voters sent a clear message when they rejected the referendum. What is needed now is an organized campaign to focus debate on the key spending issues of cost controls and levy limits, median-orbitation reform, and mandate relief.

A coordinated statewide effort promoting the cost control agenda will be necessary to succeed. With the strength of public opinion behind us, we have a unique opportunity to fundamentally deal with the spending issues and finally deliver substantive property tax relief. The Citizens Against Tax Shifting coalition is the logical vehicle to accomplish that goal.

If your organization is interested in being part of a continuing effort on the critical property tax relief issue, please return the enclosed registration form. We expect to hold an organizational meeting within the next month to discuss our legislative agenda and on action plan to get it adopted. With your continuing involvement, we can build on the success of Citizens Against Tax Shifting and finally address the substantive property tax issues of spending control, median-orbitation reform, and mandate relief.

Campaign Literature

By the time November 3rd rolled around, *Citizens Against Tax Shifting* distributed over one million pieces of VOTE NO literature throughout the state. Many were distributed through mailings, meetings, newsletters and door-to-door campaigning, but the diverse trade groups that belonged to *Citizens Against Tax Shifting* provided additional avenues for getting the word out.



Working through their respective trade associations, employers of all sizes inserted the materials into employee pay envelopes. Banks, as well, used the materials as statement stuffers, alerting their customers to the implications of the referendum. Realtors reached potential home buyers at open

houses, and restaurateurs and retailers distributed materials at their establishments. These non-traditional means of reaching voters added an important dimension to our grass-roots effort.

The campaign received numerous calls as a result of this extraordinary effort. We thank all who participated, and we especially thank the Wisconsin Bankers Association for their help in developing many of the promotional pieces.

Ag Community Split on Referendum

With a referendum appeal directly addressing farmers, it originally appeared that the entire agricultural community would support passage of the constitutional amendment. The state's largest farm groups — the National Farm Organization, the Wisconsin Farmers Union, and the Wisconsin Farm Bureau Federation — endorsed its passage.

But it soon became evident that farm support was not as widespread as expected. Many individual farmers, skeptical of the measure, signed on with the coalition, minimizing support for the referendum.

With the help of Jim Harsdorf, a dairy farmer, former legislator, and Ag-Board member; the Wisconsin Agri-Business Council; and the Potato and Vegetable Growers Association, *Citizens Against Tax Shifting* was able to reach several thousand farmers and chip away referendum proponents' anticipated base of support.

Citizens Against Tax Shifting
P.O. Box 804
Madison, WI 53701-0804

**MICHAEL BEST
& FRIEDRICH**
Attorneys at Law

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Milwaukee, Wisconsin 53202-4108
FAX 414/277-0656
Telex 262057
Telephone 414/271-6560

Offices In:
Madison, Wisconsin
Chicago, Illinois
Affiliated with:
Edward D. Haffernan, Esq.
Washington, D.C.

March 18, 1993

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Internal Revenue Service
EP/EO Division
230 S. Dearborn DPN 20-5
Chicago, Illinois 60604

**RECEIVED
WITH REMITTANCE**

MAR 22, 1993

EO. Determination Unit

Re: Application for Tax-Exempt Status for
WMC Issues Mobilization Council, Inc.

Dear Sir/Madam:

Enclosed are the following documents regarding the above-referenced matter:

1. Application for Recognition of Exemption under Section 501(a) of the Internal Revenue Code (Form 1024), with attachments.
2. User Fee for Exempt Organization Determination Letter Request (Form 8718), with a check in the amount of \$375.00, payable to the Internal Revenue Service.

Thank you for your assistance.

Very truly yours,

MICHAEL, BEST & FRIEDRICH

RAS

Robert A. Schnur

RAS:gmm
Enclosures

cc: Mr. Patrick K. Stevens (w/encl.)
John K. MacIver, Esq.

